

2021

CERTIFICATE
To the Clerk of Reno County, State of Kansas
We, the undersigned, officers of
City of Sylvia

certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2021; and
(3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

FILED

AUG 20 2020

Donna Patton
COUNTY CLERK

		2021 Adopted Budget		
		Budget Authority	Amount of 2020	County
		for Expenditures	Ad Valorem Tax	Clerk's
				Use Only
Table of Contents:		Page No.		
Computation to Determine Limit 2021		2		
Allocation of MVT, RVT, and 16/20M Veh Tax		3		
Schedule of Transfers		4		
Statement of Indebtedness		5		
Statement of Lease-Purchases		6		
Computation to Determine State Library Grant		7		
Fund	K.S.A.			
General	12-101a	8	112,069	51,763 36,045 51,763
Debt Service	10-113	9		
Library	12-1220	9	3,617	2,964 2,064 2,964
Parks and Rec Fund		10	1,300	1,089 758 1,089
Cemetery Fund		10	15,000	4,913 3,421 4,913
Special Highway		11	13,691	
Gas Fund		11	170,353	
Water Fund		12	72,775	
Sewer Fund		12	45,099	
Refuse		13	29,716	
		13		
Non-Budgeted Funds		14		
Totals		xxxxxx	463,620	42,288
Budget Summary		15		County Clerk's Use Only
Neighborhood Revitalization				

59,640
Rec - 1,089
60,729

696,345

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

42,288
NO

Assisted by:
ATC Accounting LLC
Address:
PO Box 952
Pratt, KS 67124
Email:

Steen
Kathleen C. Papp
Donna Patton
Renzil Stace

Date Attested: _____ 2020

County Clerk

Governing Body

Computation to Determine Limit for 2021

1. Total tax levy amount in 2020 budget
2. Library levy in 2020 budget
- Other tax entity levy in 2020 budget
3. Net tax levy

Amount of Levy	
+ \$	<u>41,766</u>
- \$	<u>2,271</u>
- \$	<u> </u>
\$	<u>39,495</u>

Percentage Adjustments

4. New improvements, remodeling and renovations for 2020 : + 312
5. Increase in personal property for 2020 :
 - 5a. Personal property 2020 + 8,916
 - 5b. Personal property 2019 - 12,362
 - 5c. Increase in personal property (5a minus 5b) + 0
(Use Only if > 0)
6. Valuation of annexed territory for 2020 :
 - 6a. Real estate + 0
 - 6b. State assessed + 0
 - 6c. New improvements + 0
 - 6d. Total adjustment (sum of 6a, 6b, and 6c) + 0
7. Valuation of property that has changed in use during 2020 : + 0
8. Expiration of property tax abatements + 0
9. Expiration of TIF, Rural Housing, and NR Districts
(Incremental assessed value over base) +
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9) 312
11. Total estimated valuation July 1, 2020 696,345
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10)) 0.0004
13. Percentage adjustment increase (12 times 3) + \$ 18
14. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average) 1.80%
15. Consumer Price Index adjustment (Line 3 times Line 14) \$ 711
16. Total Percentage Adjustments \$ 729

Revenue Adjustments

17. Property tax revenues for debt service in 2021 budget: + 0
- Property tax revenues for debt service in 2020 budget: - 0
- Increased property tax revenues spent on debt service 0

18. Property tax revenues spent for public building commission and lease payments in the 2021 budget: (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)		+	_____
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		-	_____
Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19. Property tax revenues spent on special assessments in the 2021 budget: (Do not include amounts already reported in debt service levy)		+	_____
20. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+	_____
21. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015) and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		+	_____
22. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+	_____
23. Law enforcement expenses - 2021 budget:		+	_____
Law enforcement expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased law enforcement expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
24. Fire protection expenses - 2021 budget:		+	_____
Fire protection expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased fire protection expense in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
25. Emergency medical expenses - 2021 budget:		+	_____
Emergency medical expenses - 2020 budget:		-	_____
CPI adjustment	1.80%		<u>0</u>
Increased emergency medical expenses in 2021 budget: (Do not include building construction or remodeling costs)		+	<u>0</u>
26. Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library Levy - 2021 budget:	+	<u>2,064</u>
Other tax entity levy - 2021 budget:	+	_____
Other tax entity levy - 2021 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>2,064</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>42,288</u>

City of Sylvia

2021

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2020	Ad Valorem Levy Tax Year 2019	Allocation for Proposed Year 2021				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	35,501	5,617	49	34	0	0
Debt Service						
Library	2,271	359	3	2	0	0
Parks and Rec Fund	878	139	1	1	0	0
Cemetery Fund	3,116	493	4	3	0	0
TOTAL	41,766	6,608	57	40	0	0

County Treas Motor Vehicle Estimate 6,608

County Treas Recreational Vehicle Estimate 57

County Treas 16/20M Vehicle Estimate 40

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.15821

Recreational Vehicle Factor 0.00136

16/20 Vehicle Factor 0.00096

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00000

City of Sylvia

2021

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2019	Current Amount for 2020	Proposed Amount for 2021	Transfers Authorized by Statute
Gas Fund	Gas Reserve Fund	-	6,000	6,000	KSA 12/825d
Water Fund	Water Reserve Fund	-	4,000	4,000	KSA 12/825d
Sewer Fund	Sewer Reserve Fund	-	2,000	2,000	KSA 12/825o
	Totals	0	12,000	12,000	
	Adjustments*				
	Adjusted Totals	0	12,000	12,000	

*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
Gas Utility System	7/3/2008	8/1/2023	4.95	170,000	55,000	02/01 & 08/0	8/1	2,822	13,000	2,178	14,000
Total Revenue Bonds					55,000			2,822	13,000	2,178	14,000
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					55,000			2,822	13,000	2,178	14,000

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2020	Payments Due 2020	Payments Due 2021
None							
Totals					0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

**WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND
REGIONAL LIBRARY SYSTEMS**

Budgeted Year: 2021

Library found in: City of Sylvia
Reno County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:

	Current Year	Proposed Year
	<u>2020</u>	<u>2021</u>
Ad Valorem Tax	\$2,271	\$2,064
Delinquent Tax	\$300	\$500
Motor Vehicle Tax	\$348	\$359
Recreational Vehicle Tax	\$5	\$3
16/20M Vehicle Tax	\$4	\$2
LAVTR	\$0	\$0
	<u>\$0</u>	<u>\$0</u>
TOTAL TAXES	\$2,928	\$2,928
Difference in Total Taxes:	\$0	
Qualify for grant:	Qualify	

Second test:

Assessed Valuation	\$699,255	\$696,345
Did Assessed Valuation Decrease?	Yes	
Levy Rate	3.248	2.964
Difference in Levy Rate:	(0.284)	
Qualify for grant:	Not Qualify	

Overall does the municipality qualify for a grant? **Qualify**

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

Adopted Budget

CPA Summary

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Debt Service			
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			0
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Cash Basis Reserve (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			0

Adopted Budget	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Library			
Unencumbered Cash Balance Jan 1	0	289	289
Receipts:			
Ad Valorem Tax	1,563	2,271	XXXXXXXXXXXXXXXXXX
Delinquent Tax	439	300	500
Motor Vehicle Tax	417	348	359
Recreational Vehicle Tax	4	5	3
16/20M Vehicle Tax	30	4	2
Commercial Vehicle Tax			0
Watercraft Tax		3	0
State Assessed Current	398		400
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
Total Receipts	2,851	2,931	1,264
Resources Available:	2,851	3,220	1,553
Expenditures:			
Supplies	440		
Remittances	2,122	2,931	3,617
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	2,562	2,931	3,617
Unencumbered Cash Balance Dec 31	289	289	XXXXXXXXXXXXXXXXXX
2019/2020/2021 Budget Authority Amount	3,001	2,931	3,617
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,617
Tax Required			2,064
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			2,064

CPA Summary

City of Sylvia

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Parks and Rec Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	329	232	101
Receipts:			
Ad Valorem Tax	610	878	xxxxxxxxxxxxxxxx
Delinquent Tax	164	150	150
Motor Vehicle Tax	154	136	139
Recreational Vehicle Tax	2	2	1
16/20M Vehicle Tax	12	2	1
Commercial Vehicle Tax			0
Watercraft Tax		1	0
State Assessed	155		150
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	1,097	1,169	441
Resources Available:	1,426	1,401	542
Expenditures:			
Remittances	1,094	1,000	1,000
Capital Outlay	100	300	300
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	1,194	1,300	1,300
Unencumbered Cash Balance Dec 31	232	101	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	1,194	1,688	1,300
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,300
Tax Required			758
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			758

Adopted Budget

Cemetery Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	4,835	5,963	7,579
Receipts:			
Ad Valorem Tax	2,165	3,116	xxxxxxxxxxxxxxxx
Delinquent Tax	607		
Motor Vehicle Tax	698	483	493
Recreational Vehicle Tax	114	7	4
16/20M Vehicle Tax	40	6	3
Commercial Vehicle Tax			0
Watercraft Tax		4	0
State Assessed	552		
Graves and Lots	3,950	3,000	3,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Receipts	8,126	6,616	4,000
Resources Available:	12,961	12,579	11,579
Expenditures:			
Salaries and Wages	4,460	5,000	5,000
Employee Benefits	970		
Repair and Maintenance	413		
Supplies	1,155		10,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total I			
Total Expenditures	6,998	5,000	15,000
Unencumbered Cash Balance Dec 31	5,963	7,579	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	7,000	11,427	15,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			15,000
Tax Required			3,421
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			3,421

CPA Summary

City of Sylvia

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	7,150	9,581	8,361
Receipts:			
State of Kansas Gas Tax	4,177	5,310	4,680
County Transfers Gas	2,309	740	650
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	6,486	6,050	5,330
Resources Available:	13,636	15,631	13,691
Expenditures:			
Street Repair and Maint	4,055	7,270	13,691
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	4,055	7,270	13,691
Unencumbered Cash Balance Dec 31	9,581	8,361	0
2019/2020/2021 Budget Authority Amount	9,958	14,270	13,691

Adopted Budget Gas Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	8,148	36,175	61,353
Receipts:			
Charges to Customers	104,667	109,000	109,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	104,667	109,000	109,000
Resources Available:	112,815	145,175	170,353
Expenditures:			
Salaries and Wages	11,273	11,000	18,000
Employee Benefits	718		
Health Insurance	1,142		
Contractual Services	12,675	13,000	74,175
Remittances		1,000	1,000
Supplies	1,440	5,000	5,000
Gas Purchases	31,536	32,000	50,000
Bond and Interest	17,856	15,822	16,178
Transfer		6,000	6,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	76,640	83,822	170,353
Unencumbered Cash Balance Dec 31	36,175	61,353	0
2019/2020/2021 Budget Authority Amount	127,465	127,683	170,353

CPA Summary

City of Sylvia

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,892	11,775	22,775
Receipts:			
Charges to Customers	47,036	49,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	47,036	49,000	50,000
Resources Available:	48,928	60,775	72,775
Expenditures:			
Salaries and Wages	14,534	15,000	20,000
Employee Benefits	1,228		1,500
Health Insurance	1,142		1,500
Materials and Supplies	6,212	6,000	8,000
Contractual	14,037	13,000	16,000
Transfer		4,000	4,000
Capital Outlay		0	21,775
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	37,153	38,000	72,775
Unencumbered Cash Balance Dec 31	11,775	22,775	0
2019/2020/2021 Budget Authority Amount	49,000	52,892	72,775

Adopted Budget Sewer Fund	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,834	-28,943	15,099
Receipts:			
Charges to Customers	25,149	23,742	30,000
Grant Funds		50,000	
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	25,149	73,742	30,000
Resources Available:	27,983	44,799	45,099
Expenditures:			
Salaries and Wages	12,842	6,500	15,000
Employee Benefits	1,739		2,000
Health Insurance	431		500
Contractual	37,672	18,000	23,000
Materials and Supplies	4,242	3,200	2,599
Transfer		2,000	2,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	56,926	29,700	45,099
Unencumbered Cash Balance Dec 31	-28,943	15,099	0
2019/2020/2021 Budget Authority Amount	23,000	76,618	45,099

See Tab A

CPA Summary

City of Sylvia

2021

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Refuse	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,067	3,716	5,716
Receipts:			
Charges to Customers	22,581	23,000	24,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	22,581	23,000	24,000
Resources Available:	24,648	26,716	29,716
Expenditures:			
Salaries & Wages			
Employee Benefits			
Trash Hauling	20,912	21,000	29,716
Miscellaneous	20		
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	20,932	21,000	29,716
Unencumbered Cash Balance Dec 31	3,716	5,716	0
2019/2020/2021 Budget Authority Amount	29,000	26,077	29,716

Adopted Budget

0	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	0	0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Salaries & Wages			
Employee Benefits			
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0
2019/2020/2021 Budget Authority Amount	0	0	0

CPA Summary

NON-BUDGETED FUNDS
(Only the actual budget year for 2019 is to be shown)

City of Sylvia

Non-Budgeted Funds

[illegible]

**** Note:** These two block figures should agree.

CPA Summary

NOTICE OF BUDGET HEARING

The governing body of

City of Sylvia

will meet on 08/17/20 at 7:00 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2021 Expenditures and Amount of Current Year Estimate for 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Estimate Tax Rate*
General	96,771	48.119	105,564	50.770	112,069	36,045	51.763
Debt Service							
Library	2,562	3.238	2,931	3.248	3,617	2,064	2.964
Parks and Rec Fund	1,194	1.189	1,300	1.256	1,300	758	1.089
Cemetery Fund	6,998	7.039	5,000	4.456	15,000	3,421	4.913
Special Highway	4,055		7,270		13,691		
Gas Fund	76,640		83,822		170,353		
Water Fund	37,153		38,000		72,775		
Sewer Fund	56,926		29,700		45,099		
Refuse	20,932		21,000		29,716		
Non-Budgeted Funds	3,221						
Totals	306,452	59.585	294,587	59.730	463,620	42,288	60.729
Less: Transfers	0		12,000		12,000		
Net Expenditure	306,452		282,587		451,620		
Total Tax Levied	41,173		41,766		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	698,799		699,255		696,345		

Outstanding Indebtedness,

January 1,	<u>2018</u>	<u>2019</u>	<u>2020</u>
G.O. Bonds	0	0	0
Revenue Bonds	70,000	57,000	55,000
Other	0	0	0
Lease Purchase Principal	0	0	0
Total	70,000	57,000	55,000

*Tax rates are expressed in mills

City of Sylvia

City Official Title: City Clerk